

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 11

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO SALES TAX; AMENDING SECTION 63-3622J, IDAHO CODE, TO CORRECT A
2 CODE REFERENCE; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE AP-
3 PPLICATION.
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5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 63-3622J, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-3622J. SCHOOL, CHURCH AND SENIOR CITIZEN MEALS. There is exempted
9 from the taxes imposed by this chapter the sale of meals by public or pri-
10 vate schools under the federal school lunch program or under programs that
11 provide nutritional meals for the aging (Title VIII of the Older Americans
12 Act, P.L. ~~93-29~~109-365), and the sale of meals by a church to its members at a
13 church function.

14 SECTION 2. An emergency existing therefor, which emergency is hereby
15 declared to exist, this act shall be in full force and effect on and after its
16 passage and approval, and retroactively to January 1, 2015.